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THE
PARSONS CASE

UNDER THE

Present Land-Tax,

Recommended in A

LETTER

To a Member of the

House of Commons.



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The Parson's Case under the Present Land-Tax, recommended in a Letter to a Member of the House of Commons.

IN our last Conversation, you may remember, the Discourse happened at length upon a mention of the Inequality, I supposed, the Parochial Clergy suffered under the present Land-Tax. This consideration, you were pleas'd to say, was new to you; and which you would not be unwilling to see in its True State.

This then I take to be the Case.

I. Parsonages or Vicarages with Cure, though equally Freehold by Law, are in this to be distinguished from Impropriations; that they have, by the Tenure, an Office annexed to them. Which Office is so sacred, and has been by our Law so much regarded, that the Tenure was therefore erected free from all other Services, and Temporal Incumbrances whatsoever.

II. This Office, though it be not allowed still to Privilege its whole Revenue; yet continues to require a certain Expence, for the Necessary Support and Maintenance of the Person officiating, without which it cannot be executed. He is to be allowed Meat, and Drink, and Cloths, for himself; if not for a Family. Now this Allowance is, I conceive, to be reckoned by any Christian Kingdom, and particularly by the Course of Ours, to the Account of the Office, and not of the Person: And he is not to be presumed, to have any thing to spare for other Publick Charges, out of that, which is but just necessary to the Execution of his own. This seems reasonable of it self, but will appear more equitable yet, by that which follows. For,

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III. The same consideration, which is here desired for the Country Ministry, is already given to all their Neighbourhood. An Estate let to a Farmer, pays only for the Rent; that is, for the Revenue remaining after the Deduction, not only of the Maintenance of the Farmer and his Family, but of the competent Gain, allowed him for his Pains towards future Provision. And so an Estate in the hands of a Yeoman Proprietor, first bears the Charge of the Occupancy, and affords some accruing Profit besides for Labor and Industry; and then afterwards is taxed for the Residue. An Estate too in the hands of a Gentleman Owner, must be judged to bring in the same Advantage, if the same Diligence and Application be used.

IV. If then all Occupants of Land, whether Renters or Owners, are in consideration of the common good so much regarded by the Publick, as to have allowed them, not only their Competence of Livelyhood, but a further Encouragement for the Sweat of their Brows, before they come to be assessed to other Uses: It cannot but be reasonable, that the Minister of the Parish, who is in the mean time joyntly employed, on a Duty as necessary certainly, and as much to be encouraged by the Publick, should likewise have the same equitable Favor shewed him, at least the same necessary Allowance made. And this you know is nothing more, than

what St. Paul directs from the Benignity of the Jewish Law, which suffered not the Mouth of the Ox to be muzzled that trod the Corn: that, as other Husbandmen have not the Bread which is to feed them, excis'd out of their Mouths; so the Sowers of Spirituals, and the Labourers in the Gospel, should live alike free of the Gospel, and not be refused the common Priviledge: Or, that as Soldiers go not to War at their own Charge; so the necessary Wages of the Ministers should not go to the Soldiers Pay.

V. These things being premised, the Exceptions you mentioned will have no place. The first, as I remember, was, that if the Minister will take his Living into his hands, he may have his priviledged Gain too. The second, that however he is but in the Case of a Gentleman who lives upon his Rents.

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As to the *first*, I shall not stand upon a difference, all Impropiators know; that a Tenant is not as profitably employed for a yearly Maintenance, upon the Tithes of a Hundred Pound, as he is upon a quarter of the Land: But only intreat you to consider, that I am not craving an Allowance to him for such kind of Pains; there is another sort of Care, you expect from him; and this formerly Industry, I presume, you would rather discourage. Besides a Scholar, and Bookish man, will rather lose this way, than get: For if Gentlemen make not their Rent by their own Management, a Minister hardly will.

As to the *second*, you will be pleased to remember that the Parsons are in the condition of the Husbandman, and not of the Landlord. For they are *Ascripti Glebae*; and fixed down, together with the Countryman, to a continual Attendance upon their Function. They are not at their Liberty, as those Others are, who either enjoying their Ease at their own Choice, cannot therefore impute it to the Publick; or who being at large, may bestow their Time and Labor in what other gainful Place or Profession they shall think fit, without any contrary Obligation from the Revenue they receive. Whereas the Parson is not only tyed to reside, by himself or some other; but is besides debarred, by the Temporal Law as 21 Henr. 8. c. 13. well as the Ecclesiastical, from bettering his Livelyhood by any other Lucrative Employ.

Besides these Objections, there is another I have since met with, it is this; That Temporal Offices and Places are allowed no Deduction by this Act, and therefore the Spiritual cannot expect it.

This Objection, I believe, you did not propose, because our Comparison lay between a Parson and an Impropiator, or between him and his own Country Parishioner; and for this reason I am not concerned in it. However a great difference might be taken, from what has been already laid down, between these two Officers, if they will so term them, the Spiritual and the Temporal. For (1) the *Tenure* of the Parson is not the same; being a Freehold, and in its own nature exempt. (2) His *Office* is sacred, and the Service of God: and therefore as much to be privileged, at least in
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what shall be necessary to it, as the *Military service by Land or Sea*. And (3) the Parsons are not in the same Condition; for the Civil Officer may, if he pleases, acting by a Deputy betake himself concurrently to any other Calling: But the Minister has not his Election, so much as to quit his Function; and is prohibited from any other Vocation, should he be willing upon any Hardship to resign his Benefice. There are more differences might be alledged, why the spiritual Cures should have a Deduction for the Execution; though the Civil Offices were so very severely used, as to be brought into all Publick Payments, without the same reasonable Defalcation. But I may rather suppose that such Offices, if denied by these later Acts the Allowance of Deduction (an Allowance expressly granted them in that of *Ann. 22, 23. Car. 2.* out of which these are copied;) are therefore denied it, because it was not thought unreasonable, that those Places should upon some extraordinary Occasion pay for the *whole*, which are known at other times *wholly* to escape all ordinary Charges, to all which in a manner (over and above First Fruits and Tenths) the Clergy are constantly subjected. And I do too presume, if such Taxes are repeated, and the Civil Officers find not the favour to be relieved, either by express Substraction, or by the equivalent of a Low Estimate; that then, as I now plead for the Parsons, there will arise some one that shall plead for them, on good it may be, but not on equal grounds.

VI. From all this I think I may infer, That the Parson has good reason to desire, that deduction should be made for his Cure, and that the remainder only should be charged to the *Land-Tax*. Now this Deduction cannot be less, as we have seen, than what shall be adjudg'd sufficient for the maintenance of his own Person, if not his Family too; and here regard should be had to his Education, and Character; and the charge not only of Food and Rayment, but of Books, Charity, &c. ought to come into the computation. But, that I may not seem unreasonable in his behalf, I will Tax the competence by common Practice, and by the Expectation of the Country, and shall demand no more for the Parson, than the Neighborhood, in case of his necessary absence, would think fit to be allowed to a Curate. This assignment
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I shall reckon to be generally about Forty pound a year : And you, I am sure, would not take it well of your Rector, should he not, in that Case, make a more liberal Allowance.

VII. And now Sir, the Inequality I spoke of appears : For in your Rectors Case, whose Parsonage is valued at 160 *l.* *per an.* supposing that his and his neighbors Estates are equally valued, (which you know they are not always ;) yet, if he be rated without an Allocation for his Cure, He pays then a fourth part more, then ought in strict and fair proportion to be charged upon him ; that is, instead of every Ten shillings, he pays a Mark. But his Neighbor, whose Vicarage is reckon'd at 120 *l.* is by the same supposition overcharg'd a Third, and must give his Fifteen shillings, for his Parishioners Ten. And were his Living worth but 80 *l.* at the same way of rating, he would be Assess'd too much by one half. This is the state of the Case, as to particular Benefices ; and consequently if you compute all the Cures of *England* to be worth 120 *l.* *per an.* one with another, (which is an estimate much too high ;) the Incumbent Clergy, taken together, are by the premises Overrated a Third part, in the common course of Taxing.

This, *SIR*, is the Inequality, I undertook to lay before you ; a task, I think I have made good ; and now you may be pleas'd to undertake your part, and to become an Advocate in the House for so Equitable a Cause. The Clergy, you know, when ever heretofore they Contributed to the Temporal Charge, in assistance of the Military Tenants, contributed at their own Discretion, and were rated by some of their own Body. Of late, since the discharge of the Military Tenure, they have been brought in to bear the Burden, thereby increas'd, in common, and are Assess'd too at the pleasure of your House : And as I hope, they will always be found in the true Interest of the Nation ; so, as far as I hear, they are well pleas'd to be reckon'd with it, even in Payments. But then, because they are known to have no particular Representatives among you, and are incapable of being Representatives themselves : The charge of them, seems to be as of so many Minors ; and the Trust to lie upon the Honor of your House. Now upon the experience they have had in many places below, they think they have cause
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to desire, that being they themselves are not thought fit to be Commissioners or Assessors, You above would be pleas'd to take them into your particular Care, at least express your Pleasure concerning them so plainly, that it may not be differently understood, by the Hopes of one, and the Determinations of others; as it has been about the Quality of Curates in the Poll Tax, and about allowance for Reparations, &c. lately. And when you do declare your Pleasure for the future, it is to be hoped, that you will take the Equity of this Paper into your Consideration. For tho' the Ministers may be very willing to take their share of the Publick Burthens, and very Averse from being found at this Time with any Complaint: Yet the Difference of a Quarter, or Third, (not to say of a Half,) is so considerable in most of their circumstances; that they cannot be long insensible of the Inequality. If indeed this Inequality was as considerable to the Publick, as to them, they might then remain under it with some satisfaction: But reckoning at large all the Country Cures to be 10000 and the Deduction consequently to be 20000 *l.* where the whole Tax may be supposed 800000 *l.* it is plain that the Layety save to themselves by all this Disparity but one in Forty, while the Clergy is overburdened by one in Three. This is all the gain of so excessive a disproportion; but were it greater, yet I cannot but think it will be scorn'd by the Justice and Generosity of that Great and Honorable Body; which has already, with a wise Liberality, expressly provided for the Ease of those places, in which men are Educated for the Ministry; and did not I presume, intend less favour, to those who are actually Laboring in the Charge. Nay, were there no pretence of Right, yet I cannot imagine, that the Noble English Nation would refuse their Clergy so easie a Boon; while I consider that the States of *Holland* themselves, in all their Land and Personal Taxes, Assess not their Ministry a Penny, out of very competent Pensions, at the same time, when other Proprietors of the Country have paid already, before the year is out, Two thirds of their yearly Income.

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